

## University of Mississippi eGrove

---

Federal Publications

Accounting Archive

---

1953

# Amendments to certain rules of article 6 of regulation S-X

United States. Securities and Exchange Commission

Follow this and additional works at: [https://egrove.olemiss.edu/acct\\_fed](https://egrove.olemiss.edu/acct_fed)

Part of the [Accounting Commons](#), and the [Taxation Commons](#)

---

### Recommended Citation

United States. Securities and Exchange Commission, "Amendments to certain rules of article 6 of regulation S-X" (1953). *Federal Publications*. 81.

[https://egrove.olemiss.edu/acct\\_fed/81](https://egrove.olemiss.edu/acct_fed/81)

This Article is brought to you for free and open access by the Accounting Archive at eGrove. It has been accepted for inclusion in Federal Publications by an authorized administrator of eGrove. For more information, please contact [egrove@olemiss.edu](mailto:egrove@olemiss.edu).

SECURITIES AND EXCHANGE COMMISSION  
Washington, D. C.

INVESTMENT COMPANY ACT OF 1940  
Release No. 1869  
SECURITIES ACT OF 1933  
Release No. 3476  
SECURITIES EXCHANGE ACT OF 1934  
Release No. 4861  
ACCOUNTING SERIES  
Release No. 75

AMENDMENTS TO CERTAIN RULES OF  
ARTICLE 6 OF REGULATION S-X

Purpose of Amendments

The Securities and Exchange Commission today announced the adoption of amendments to Rules 6-07-1(a), 6-07-2, 6-07-3 and 6-08(b) of Article 6 of Regulation S-X for the purpose of permitting registrants to state the dividends paid per share during the period of the report in an aggregate amount for each source of dividends paid instead of showing the dates and amounts per share of dividends paid on a quarterly or other basis during the period as the above rules in part require presently.

Statutory Basis

The amendments of the rules are adopted pursuant to authority conferred upon the Commission by the Securities Act of 1933, particularly Sections 7, 10 and 19(a) thereof, the Securities Exchange Act of 1934, particularly Sections 12, 13, 15(d) and 23(a) thereof, and the Investment Company Act of 1940, particularly Sections 8, 30, 31(c) and 38(a) thereof.

Text of Amendment of Rules

The texts of the amendments follow:

Rule 6-07-1(a), last sentence is amended by substituting therefor the following sentence: "State in a footnote or otherwise the aggregate amount per share of dividends paid during the period of the report."

Rule 6-07-2, paragraph one, last sentence is amended by substituting therefor the following sentence: "State in a footnote or otherwise the aggregate amount per share of dividends paid during the period of the report."

Rule 6-07-3, last sentence is amended by substituting therefor the following sentence: "State in a footnote or otherwise the aggregate amount per share of dividends paid during the period of the report."

Rule 6-08(b), last paragraph is amended by substituting therefor the following paragraph: "State in a footnote or otherwise to captions (2), (3), and (6) the aggregate amount per share of dividends paid during the period of the report."

Since the amendments have been adopted pursuant to requests of certain registrants and since they extend a privilege to all registrants and are not adverse to investors, the Commission finds that the giving of notice and the institution of public rule-making procedure pursuant to Section 4 of the Administrative Procedure Act are unnecessary. The amendments shall become effective immediately.

By the Commission.

Orval L. DuBois,  
Secretary.

(SEAL)

---oOo---